

Journal Entry

Date	Particulars	L.F.	Amount(Dr.)	Amount(Cr.)
2023 April 1	Interest on Capital A/c To Susmita's Capital A/c (Being Interest on Capital @ 10% paid)	Dr.	50,000	50,000
April 9	Susmita's Capital A/c To Interest on Drawing A/c (Being Interest calculated on Drawing @ 15%)	Dr.	1,200	1,200
April 11	Salary A/c To Outstanding Salary A/c (Being salary due to employee)	Dr.	5,000	5,000
April 13	Depreciation A/c To Machinery A/c (Being depreciation on machinery @ 10% charged)	Dr.	1,00,000	1,00,000
April 19	Advertisement Expense A/c To Purchase A/c (Being goods distributed as free samples)	Dr.	4,000	4,000
April 24	Loss by Theft A/c To Purchase A/c (Being goods stolen by employee)	Dr.	25,000	25,000
April 27	Loss by Fire A/c To Purchase A/c (Being goods destroyed by fire)	Dr.	3,00,000	3,00,000
April 27	Insurance Company A/c To Loss by Fire A/c (Being claim made)	Dr.	3,00,000	3,00,000
April 27	Bank A/c Profit/Loss A/c To Insurance Company A/c (Being insurance claim received for 60%)	Dr. Dr.	1,80,000 1,20,000	3,00,000

General Journal Exercises And Solutions

AW Chickering



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